

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

### No. 3

#### GOVERNMENT OF GOA

Department of Law & Judiciary

Legal Affairs Division

#### Notification

7-16-2001/LA

The Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2001 (Goa Act 16 of 2001), which has been passed by the Legislative Assembly of Goa on 22-1-2001 and assented to by the Governor of Goa on 25-1-2001, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 31st January, 2001.

The Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2001

(Goa Act 16 of 2001) [25-1-2001]

AN

ACT

further to amend the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Goa Act No. 17 of 1988).

Be it enacted by the Legislative Assembly of Goa in the Fifty-first Year of the Republic of India as follows:-

1. *Short title and commencement.*— (1) This Act may be called the Goa Tax on Luxuries (Amendment) Act, 2001.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 1.*— In the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Goa Act No. 17 of 1988) (hereinafter referred to as the "principal Act"),—

(i) in the long title, the expression "(Hotels and Lodging Houses)" shall be omitted;

(ii) in the preamble, the words "on Luxuries provided in hotels and lodging houses" shall be omitted;

(iii) in sub-section (1) of section 1, the expression "(Hotels and Lodging Houses)" shall be omitted.

3. *Amendment of section 2.*— In section 2 of the principal Act,—

(i) for clause (b), the following clause shall be substituted, namely:—

"(b) 'business' includes,—

(i) the activity of providing residential accommodation and any other services in

connection with, or incidental or ancillary to such activity of providing residential accommodation by a hotelier for monetary consideration;

(ii) the activity of providing, stocking, wending, distributing or supplying of luxuries;"

(ii) in clause (cc), after the words "purposes of this Act", the words "and includes Additional Commissioner of Luxury Tax" shall be inserted;

(iii) after clause (e), the following clause shall be inserted, namely:—

"(ee) 'luxuries' means commodities or services specified in the Schedule, ministering the enjoyment, comfort or pleasure extraordinary to necessities of life;"

(iv) in clause (j), after the words "provided in a hotel", the words "and value of stock of other luxuries provided" shall be inserted;

(v) after clause (l), the following clause shall be inserted, namely:—

"(ll) 'Schedule' means the Schedule appended to this Act;"

(vi) after clause (m), the following clauses shall be inserted, namely:—

"(mm) 'stock of luxuries' means the quantity of luxuries being the own stock of the stockist or stock entered in the records or account of the stockist or the quantity of luxuries the stockist receives or procures during any year for stocking, wending or distributing or supplying to a wholeseller, intermediary, retailer, or any person but shall not include any quantity of luxuries held in stock on the day or the date of commencement of the Goa Tax on Luxuries (Amendment) Act, 2001;

(mmm) 'stockist' means a person who has in his possession or custody or in his control the stock of luxuries procured in any manner, or manufacture made or processed by him in the course of business in the State or produced or caused to be produced by him into the State, either in his own account or of any others, from any place outside the

State, for stocking, wending or supplying such luxuries;"

(vii) in clause (n), after the words "luxuries provided in a hotel" and before the words "payable under this Act", the words "and on other luxuries" shall be inserted.

(viii) in clause (p), after the words "luxuries provided in a hotel during a given period", the words "and value of stock of luxuries in case of other luxuries provided" shall be inserted;

(ix) after clause (p), the following clauses shall be inserted, namely:—

"(pp) 'turnover of stocks of luxuries' in relation of stockist in respect of any year means the aggregate of the value of stock of luxuries;"

"(ppp) 'value of stock of luxuries' means,—

(i) in respect of stockist being a manufacturer of any of the luxuries, the value of luxuries calculated at the ex-factory price;

(ii) in respect of any other stockist, the value of such luxuries calculated at the price thereto as per the bill, invoice or consignment note or other document of like nature of any person within the State or outside the State from whom such luxuries are received;

*Explanation:—* In respect of any stockist mentioned in sub-clause

(i) and (ii), the value of stock of luxuries shall include,—

(a) excise duty, countervailing duty paid or payable on such luxuries by a manufacturer or importer thereof as the case may be; and

(b) transport charges, insurance charges, packing charges, forwarding and handling charges, if any, for carrying such luxuries to any premises, godown, warehouse or any other place of the stockist;"

4. *Amendment of section 5.*— In sub-section (2) of section 5 of the principal Act, for clause

(a), the following clause shall be substituted, namely:—

“(a) Where the charge for 12% of the luxury provided .... charge a in hotel exceeds per day of Rs. 1500/-; luxury provided.”.

5. *Insertion of new section 5A.*— After section 5 of the principal Act, the following section shall be inserted, namely:—

“5A. *Levy of tax on luxuries.*— (1) Subject to the provisions of this Act, there shall be levied and collected a tax on the turnover of stock of luxuries, in respect of luxuries mentioned in column (2) of the Schedule, at the rate specified in the corresponding entry in column (3) of the Schedule.

(2) The tax levied under sub-section (1) shall be paid by every registered stockist or a stockist liable to get himself registered under this Act.

(3) Notwithstanding anything contained in sub-section (1), but subject to the production of proof as may be prescribed, no tax shall be leviable on the value of stock of luxuries,—

(i) despatched to places outside the State;

(ii) on which tax under this Act has been paid or has become payable.”.

6. *Amendment of section 7.*— In section 7 of the principal Act, after the words “Where a hotel” and before the words “is owned”, the words “or business” shall be inserted.

7. *Amendment of section 9.*— In section 9 of the principal Act, in sub-section (1),

(i) after the word and figure “section 5” and before the words and figures “or under sub-section (6)”, the words and figures “or under section 5A” shall be inserted;

(ii) after the word ‘accommodation’ and before the words “by way of business”, the words ‘or other luxuries’ shall be inserted.

8. *Substitution of word ‘hotelier’.*— In the principal Act, for the word “hotelier”, wherever it occurs, except in section 5, the expression “hotelier or stockist, as the case may be”, shall be substituted.

9. *Insertion of Schedule.*— After section 46 of the principal Act, the following Schedule shall be inserted, namely:—

“SCHEDULE

[ See sections 5(A) and 2(ee) ]

Sr. No.	Description of luxuries	Rate of tax
(1)	(2)	(3)
(1)	Chewing tobacco including gutka.	25%
(2)	Tobacco products excluding those covered under (1) above but other	5%.”.

Secretariat Annexe,  
Panaji.

Dated: 31-1-2001.

V. P. SHETYE,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

Notification

7-14-2001/LA

The Goa State Guarantees (Amendment) Act, 2001 (Goa Act 14 of 2001), which has been passed by the Legislative Assembly of Goa on 22-1-2001 and assented to by the Governor of Goa on 25-1-2001, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 31st January, 2001.

The Goa State Guarantees (Amendment)  
Act, 2001

(Goa Act 14 of 2001) [25-1-2001]

AN

ACT

further to amend the Goa State Guarantees  
Act, 1993 (Goa Act 16 of 1993).

Be it enacted by the Legislative Assembly of Goa in the Fifty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa State Guarantees (Amendment) Act, 2001.

(2) It shall be deemed to have come into force with effect from the 3rd day of October, 2000.

2. *Amendment of section 3.*— In section 3 of the Goa State Guarantees Act, 1993 (Goa Act 16 of 1993) (hereinafter referred to as the "principal Act"), in sub-section (1), for the expression "Rs. 200.00 crores", the expression "Rs. 350.00 crores" shall be substituted.

Secretariat Annexe,  
Panaji.

Dated: 31-1-2001.

V. P. SHETYE,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

#### Notification

7-13-2001/LA

The Goa Panchayat Raj (Amendment) Act, 2001 (Goa Act 13 of 2001), which has been passed by the Legislative Assembly of Goa on 22-1-2001 and assented to by the Governor of Goa on 25-1-2001, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 31st January, 2001.

The Goa Panchayat Raj (Amendment)  
Act, 2001

(Goa Act 13 of 2001) [25-1-2001]

AN

ACT

further to amend the Goa Panchayat Raj Act, 1994  
(Goa Act 14 of 1994).

Be it enacted by the Legislative Assembly of Goa in the Fifty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Panchayat Raj (Amendment) Act, 2001.

(2) It shall be deemed to have come into force with effect from the 6th day of December, 2000.

2. *Amendment of section 180.*— In section 180 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994) (hereinafter referred to as the "principal Act"), in sub-section (1),—

(i) in clause (b), after the figure ":", the word "or" shall be inserted;

(ii) after clause (b), the following clause shall be inserted, namely:—

"(c) any new Panchayat or deemed Panchayat or any new Zilla Panchayat is established in accordance with the provisions of this Act;"

3. *Repeal and Saving.*— (1) The Goa Panchayat Raj (Amendment) Ordinance, 2000 (Ordinance No. 11 of 2000), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

Secretariat, Annexe,  
Panaji.

Dated: 31-1-2001.

V. P. SHETYE,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

#### Notification

7-11-2001/LA

The Goa Salary, Allowances and Pension of Members of the Legislative Assembly (Amendment) Act, 2001 (Goa Act 12 of 2001), which has been passed by the Legislative Assembly of Goa on 22-1-2001 and assented to

by the Governor of Goa on 25-1-2001, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 31st January, 2001.

The Goa Salary, Allowances and Pension of Members of the Legislative Assembly (Amendment) Act, 2001

(Goa Act 12 of 2001) [25-1-2001]

AN

ACT

*further to amend the Goa Salary, Allowances and Pension of Members of the Legislative Assembly Act, 1964 (Act No. 2 of 1965).*

Be it enacted by the Legislative Assembly of the State of Goa in the Fifty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Salary, Allowances and Pension of Members of the Legislative Assembly (Amendment) Act, 2001.

(2) It shall be deemed to have come into force on the 1st day of July, 2000.

2. *Amendment of section 3B.*— In sub-section (1) of section 3B of the Goa Salary, Allowances and Pension of Members of the Legislative Assembly Act, 1964 (Act No. 2 of 1965), the expression "on or after the first day of September, 1988" shall be omitted.

Secretariat, Annexe,  
Panaji.

Dated: 31-1-2001.

V. P. SHETYE,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

#### Notification

7-15-2001/LA

The Goa Entertainment Tax (Amendment) Act, 2001 (Goa Act 15 of 2001), which has been

passed by the Legislative Assembly of Goa on 22-1-2001 and assented to by the Governor of Goa on 25-1-2001, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 31st January, 2001.

The Goa Entertainment Tax (Amendment) Act, 2001

(Goa Act 15 of 2001) [25-1-2001]

AN

ACT

*further to amend the Goa, Daman and Diu Entertainment Tax Act, 1964.*

Be it enacted by the Legislative Assembly of Goa in the Fifty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Entertainment Tax (Amendment) Act, 2001.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 1.*— In section 1 and in any other section of the Goa, Daman and Diu Entertainment Tax Act, 1964 (Act 2 of 1964) (hereinafter referred to as the "principal Act"),—

(i) in the long and short title, the figure and words "Daman and Diu", wherever they occur, shall be omitted;

(ii) for the words "Union Territory of Goa, Daman and Diu", wherever they occur, the words "State of Goa" shall be substituted.

3. *Amendment of section 2.*— In section 2 of the principal Act, —

(i) in clause (b), after the expression "under sub-section (1) of section 2A", the expression "and includes an Additional Commissioner of Entertainment Tax" shall be inserted;

(ii) in clause (d), after the expression "amusement", and before the word "game", the expression "river cruise/boat cruise, casinos of all kinds," shall be inserted;

(iii) in clause (f), after sub-clause (iv), the following provisos shall be inserted, namely:—

"Provided that any payment not exceeding Rs. 2/- per ticket or 10% of the payment for admission, whichever is less, if charged by the proprietor towards service charges separately and the proprietor shows to the satisfaction of the prescribed officer or such other officer notified by the Government, that the amount of such service charges shall be spent by him or by the owner/lessor of the theatre, as the case may be, within such period as may be notified, towards maintenance and providing facilities and safety measures in permanent cinema theatres, such service charges shall not be included in the payment for admission:

Provided further that the total amount of service charges collected by the proprietor should not exceed the amount spent upto the notified period in maintaining and providing facilities and safety measures in permanent cinema theatres or for a period of three years from the notified date, whichever is earlier:

Provided also that if the amount collected by way of service charges is not spent within the notified period or extended period, the proprietor shall be liable for penalty not exceeding one and half times the amount of such service charges in addition to the entertainment tax at prevailing rate.

The proprietor shall furnish an undertaking jointly signed with the owner/lessor of the theatre stating that the amount of service charges collected shall be spent towards maintenance and providing facilities and safety measures and in the event of default thereof they shall be jointly liable to pay the amount with penalty."

4. *Amendment of section 2A.*— In sub-section (1) of section 2A of the principal Act, for the word "Commissioner", the expression "Commissioner and/or Additional Commissioner" shall be substituted.

5. *Amendment of section 3.*— In sub-section (1) of section 3 of the principal Act, in clause (b),—

(i) after the expression "tax in respect of" and before the expression "theatrical performance", the expression "river cruise/boat cruise/casinos of all kinds," shall be inserted;

(ii) in item (ii), for the figure "20", the figure "15%" shall be substituted.

6. *Insertion of new section 3D.*— After section 3C of the principal Act, the following section shall be inserted, namely:—

"3D. *Composition of tax payable on entertainment provided by way of river cruises/boat cruises under section 3.*— In lieu of tax payable under section 3 for entertainment provided by way of river cruises/boat cruises, the proprietor may, at his option and in such manner as may be prescribed, pay the tax by way of composition at 30% of the aggregate value of notional receipts receivable for admission worked out as under:—

Aggregate notional receipts = total capacity of the boat or vessel by way of number of persons, on which entertainment is provided by way of river cruises/boat cruises X rate per ticket per adult person X number of trips".

7. *Amendment of section 5.*— In section 5 of the principal Act, after sub-section (3), the following shall be inserted, namely:—

(4) Notwithstanding anything contained in clause (b) of sub-section (1) of section 3 of this Act, the entertainment provided by way of river cruises/boat cruises prior to the date of enforcement of the Goa Entertainment Tax (Amendment) Act, 2001, shall be exempted from entertainment tax if afore-said tax has not been collected on such entertainment on the ground that no such tax could have been levied or collected at that time:

Provided that the burden of proving that the entertainment tax was not collected on entertainment provided by way of river cruises/boat cruises referred to in clause (b) of sub-section (1) of section 3, shall be on the person claiming exemption under this sub-section.

Secretariat, Annexe,  
Panaji.

Dated: 31-1-2001.

V. P. SHETYE,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

**Notification**

7-17-2001/LA

The Goa Tax on Entry of Goods (Amendment) Act, 2001 (Goa Act 17 of 2001), which has been

passed by the Legislative Assembly of Goa on 22-1-2001 and assented to by the Governor of Goa on 25-1-2001, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 31st January, 2001.

The Goa Tax on Entry of Goods (Amendment)  
Act, 2001

(Goa Act 17 of 2001) [25-1-2001]

AN

ACT

to amend the Goa Tax on Entry of Goods Act, 2000  
(Goa Act 14 of 2000).

Be it enacted by the Legislative Assembly of Goa in the Fifty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Goa Tax on Entry of Goods (First Amendment) Act, 2001.

(2) It shall come into force at once.

2. *Amendment of section 1.*— In section 1 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the "principal Act"),—

(i) for the expression "Short title, extent and commencement", the expression "Short title, extent, commencement, duration and savings" shall be substituted;

(ii) after sub-section (3), the following sub-section shall be inserted, namely:—

"(4) It shall remain in force upto the 31st day of March, 2002, but its expiry under the operation of this sub-section shall not affect,—

(a) the previous operation of, or anything duly done or suffered under, this Act or any rule made

thereunder or any order made under any such rule, or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under this Act or any rule made thereunder or any order made under any such rule, or

(c) any penalty, forfeiture or punishment incurred in respect of any offence under this Act or any contravention of any rule made under this Act or of any order made under any such rule, or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid.

any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not expired.

3. *Amendment of section 2.*— In section 2 of the principal Act, in clause (A), in sub-clause (t), the expression "inclusive of charges borne by him as cost of transport, packing, forwarding and handling charges, commission, insurance, taxes, duties and the like," shall be omitted.

4. *Amendment of section 3.*— In sub-section (3) of section 3 of the principal Act, in item 2, after the expression "the Goa Sales Tax Act, 1964 (Act 4 of 1964)", the expression "and under the Central Sales Tax Act, 1956 (Central Act 74 of 1956)" shall be inserted.

5. *Insertion of new sections 3A and 3B.*— After section 3 of the principal Act, the following sections shall be inserted, namely:—

"3A. *Refund of tax in respect of tax paid goods.*— Subject to such restrictions and conditions as may be prescribed, tax paid under this Act on value of goods which have become liable for sales tax under the Goa Sales Tax Act, 1964 (Act 4 of 1964) or under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), shall be refunded to the dealer.

Notwithstanding anything contained herein-above, the Commissioner may adjust the amount due to be refunded under this section towards recovery of any amount due from the dealer on the date of adjustment and then refund the balance, if any.

3B. *Set-off in respect of tax paid goods in certain circumstances.*— Subject to such restrictions and conditions as may be prescribed, a set off of proportionate amount of tax paid under this Act on inputs used in the manufacture of goods actually exported out of the country shall be allowed in proportion of goods used in such manufacture.”.

6. *Amendment of section 9.*— In section 9 of the principal Act, for clause (d), the following shall be substituted, namely:—

“(d) “Motor vehicle” means any mechanically propelled vehicle adapted for use upon roads, whether the power of propellation is transmitted thereto from an external or internal source, and includes a chassis where a body has not been attached, a trailer and two/three wheelers but does not include earth moving machinery such as dumpers, excavators, rollers, cranes, ambu-lift, tractors, and vehicle running upon fixed rails or a vehicle of special type adapted for use only in a factory or in any other enclosed premises;”.

Secretariat, Annexe,  
Panaji.

Dated: 31-1-2001.

V. P. SHETYE,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).